

We do not have very good toilet facilities. The roads are very dusty, and as my wife and I travel throughout the state, we notice that this takes part in just about any part of the whole state. And so I believe that if we would put this tax on soda pop, we could go ahead and raise enough money so that we could match at least part of these federal funds that are available. I talked to some classes in school. I brought this up. I said, what do you young folks think about this pop and they were wholeheartedly in support of this because they want better facilities to use and this way they can enjoy their stay at the parks. Thank you.

PRESIDENT: Senator Dworak.

SENATOR DWORAK: Mr. President and colleagues, I certainly agree that the need is there. Our state parks can certainly use some capital improvements but I again, philosophically, find problems taxing soft drinks to take care of this need. It just doesn't appear to me to be the right way to do it. Now the argument that the youngsters drink pop and they are the ones that use the state park system doesn't go far enough. Maybe we ought to put meters on swing sets and teeter totters and then we will actually make sure we are getting to the age bracket that will use the parks down the future. I would also have to be the first to admit that I don't have a state park in my particular district and that might.....oh, I guess there might be a possibility of getting one in the Columbus-Norfolk area. Maybe that might adjust my thinking on this particular bill but it appears to me...is that right, Senator Reutzel, in the plans? Would you yield to a question? Is one of the plans a new park in the Columbus-Norfolk area? Would Senator Reutzel yield?

SENATOR REUTZEL: Senator Dworak, there is under the NORDA plan, by coincidence, there is a new park planned for northeast Nebraska.

SENATOR DWORAK: That certainly makes all these other arguments a little less (laughter) but I think I will be consistent and go against this particular bill at this time. I think there is a better way to do this and I would hold out for that better way.

SENATOR MARVEL PRESIDING

SENATOR MARVEL: The Chair recognizes Senator Stoney, then Senator Kahle and then Senator Lewis. Senator Stoney.

SENATOR STONEY: Thank you, Mr. President, members of the Legislature, again I rise in opposition to the intent of LB 109, not because I am opposed to what the Department of Parks and Recreation is attempting to do because I am not. I think it is a terrific idea and I hope that a plan can be adopted that will provide for improvement of these facilities. My objection is this, it is a discriminatory tax. It is a tax on soft drinks and those that consume them and I would advise that those that do use these commodities and products are young people and older people. Now there is no rationale that all young people